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**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**COMPONENT UNIT FINANCIAL STATEMENTS
JUNE 30, 2000
AND
AUDITORS' REPORT**

Under provisions of state law, this report is a public document. A copy of this report is available to the entity and is available to the public. The report is available for review at the Baton Rouge office of the Legislative Council, where appropriate, at the office of the parish clerk of court.

Release Date 1-17-01

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**COMPONENT UNIT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2000
WITH SUPPLEMENTAL INFORMATION SCHEDULES**

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INDEPENDENT AUDITORS' REPORT

**The Honorable Benjamin Jones, Chief Judge
Fourth Judicial District Court
Judicial Expense Fund
Monroe, Louisiana**

We have audited the accompanying component unit financial statements of the Fourth Judicial District Court, Judicial Expense Fund, a component unit of the Ouachita Parish Policy Jury, as of and for the year ended June 30, 2000, as listed in the table of contents. These component unit financial statements are the responsibility of the Fourth Judicial District Court, Judicial Expense Fund's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the *accounting principles used and significant estimates made by management*, as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Fourth Judicial District Court, Judicial Expense Fund as of June 30, 2000. Also, in our opinion, the combining, individual funds and account group component unit financial statements referred to above present fairly the financial position of the individual funds and account group of the Fourth Judicial District Court, Judicial Expense Fund as of June 30, 2000, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with Governmental Auditing Standards, we have also issued our report dated October 11, 2000, on our consideration of Fourth Judicial District Court, Judicial Expense Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

The Honorable Benjamin Jones, Chief Judge
Fourth Judicial District Court
Judicial Expense Fund
Page 2

Our audit was performed for the purpose of forming an opinion on the component unit financial statements taken as a whole. The accompanying supplementary information is not a required part of the component unit financial statements of the Fourth Judicial District Court, Judicial Expense Fund. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the component unit financial statements taken as a whole.

*Minchew, Robinson, Gardner,
Langston & Bryan, CPAs*

Monroe, Louisiana
October 11, 2000

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**COMPONENT UNIT FINANCIAL STATEMENTS
(Combined Statements - Overview)**

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET, JUNE 30, 2000**

| | <u>Governmental Funds</u> | | <u>Fiduciary</u> | <u>Account</u> | <u>Totals</u> | |
|------------------------------------|---------------------------|---------------------|------------------|-------------------|--------------------------|---------------------|
| | <u>General</u> | <u>Special</u> | <u>Funds</u> | <u>Groups</u> | <u>(Memorandum Only)</u> | |
| | <u>Fund</u> | <u>Revenue</u> | <u>Agency</u> | <u>General</u> | <u>June 30,</u> | <u>June 30,</u> |
| | | <u>Funds</u> | <u>Funds</u> | <u>Fixed</u> | <u>2000</u> | <u>1999</u> |
| | | | | <u>Assets</u> | | |
| ASSETS | | | | | | |
| Assets: | | | | | | |
| Cash and cash equivalents | \$ 424,122 | \$ 1,096,701 | \$ 42 | \$ | \$ 1,520,865 | \$ 1,744,338 |
| Investment-LAMP | | 297,235 | | | 297,235 | |
| Accounts receivables | | | | | | 3,454 |
| Due from other governmental units | 21,618 | 33,591 | | | 55,209 | 13,982 |
| Equipment and furnishings | | | | 404,567 | 404,567 | 366,056 |
| Prepaid expenses and deposits | | 768 | | | 768 | 738 |
| Due from general fund | | | | | | 509 |
| Total assets | \$ 445,740 | \$ 1,428,295 | \$ 42 | \$ 404,567 | \$ 2,278,644 | \$ 2,129,077 |
| LIABILITIES AND FUND EQUITY | | | | | | |
| Liabilities: | | | | | | |
| Accounts and other payables | \$ 8,506 | \$ 12,466 | \$ | \$ | \$ 20,972 | \$ 23,811 |
| Due to State of Louisiana | | | | | | 212 |
| benefits plan | | | | | | |
| Due to other governmental units | 14,415 | 13,015 | | | 27,430 | 29,160 |
| Deposits due others | | | 42 | | 42 | 2,938 |
| Compensated absences | 2,924 | 11,676 | | | 14,600 | 9,329 |
| Due to special revenue fund | | | | | | 509 |
| Total liabilities | \$ 25,845 | \$ 37,157 | \$ 42 | \$ | \$ 63,044 | \$ 65,959 |
| Fund Equity: | | | | | | |
| Investment in general fixed | | | | \$ 404,567 | \$ 404,567 | \$ 366,056 |
| assets | | | | | | |
| Fund balances | | | | | | |
| Unreserved | | | | | | |
| Undesignated | 409,286 | 1,342,132 | | | 1,751,418 | 1,640,697 |
| Designated | 10,609 | 49,006 | | | 59,615 | 56,365 |
| Total fund equity | \$ 419,895 | \$ 1,391,138 | \$ | \$ 404,567 | \$ 2,215,600 | \$ 2,063,118 |
| Total liabilities | | | | | | |
| and fund equity | \$ 445,740 | \$ 1,428,295 | \$ 42 | \$ 404,567 | \$ 2,278,644 | \$ 2,129,077 |

The accompanying notes are an integral part of this statement.

FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA

GOVERNMENTAL FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2000
WITH COMPARABLE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

| | General Fund | Special Revenue Funds | Totals (Memorandum Only) | |
|--|-------------------|-----------------------------|-----------------------------|---------------------|
| | | | June 30, 2000 | June 30, 1999 |
| REVENUES | | | | |
| Court fees | \$ 228,036 | \$ 634,832 | \$ 862,868 | \$ 856,140 |
| Grant revenue | 26,322 | | 26,322 | 44,241 |
| Interest income | 19,082 | 68,163 | 87,245 | 69,329 |
| Other income | 2,009 | 26 | 2,035 | 1,842 |
| Total revenues | \$ 275,449 | \$ 703,021 | \$ 978,470 | \$ 971,552 |
| EXPENDITURES | | | | |
| Current | | | | |
| General government | | | | |
| Asset expenditures | \$ 26,513 | \$ 12,001 | \$ 38,514 | \$ 39,296 |
| Court reporter | 3,574 | | 3,574 | 4,197 |
| Insurance | 6,524 | 53,120 | 59,644 | 44,948 |
| Internet access | 1,716 | 1,486 | 3,202 | 3,567 |
| Miscellaneous | 396 | 3,008 | 3,404 | 2,303 |
| Office supplies and postage | 9,758 | 14,274 | 24,032 | 23,914 |
| Payroll taxes | 2,885 | 7,394 | 10,279 | 8,298 |
| Professional fees | 88,934 | 71,229 | 160,163 | 120,926 |
| Reference materials and dues | 2,428 | 30,607 | 33,035 | 28,256 |
| Rent | 10,913 | 44,005 | 54,918 | 64,469 |
| Repairs, maintenance and warranty | 6,550 | 9,888 | 16,438 | 20,730 |
| Retirement | 9,453 | 31,352 | 40,805 | 34,488 |
| Salaries | 76,725 | 325,650 | 402,375 | 352,433 |
| Seminars, meetings, travel and training | 7,818 | 3,416 | 11,234 | 12,914 |
| Telephone | 538 | 650 | 1,188 | 1,042 |
| Utilities | | 1,694 | 1,694 | 4,377 |
| Total expenditures | \$ 254,725 | \$ 609,774 | \$ 864,499 | \$ 766,158 |
| EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES | \$ 20,724 | \$ 93,247 | \$ 113,971 | \$ 205,394 |
| OTHER FINANCING SOURCES (USES) | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | \$ 20,724 | \$ 93,247 | \$ 113,971 | \$ 205,394 |
| FUND BALANCE - BEGINNING | 399,171 | 1,297,891 | 1,697,062 | 1,491,668 |
| FUND BALANCE - ENDING | \$ 419,895 | \$ 1,391,138 | \$ 1,811,033 | \$ 1,697,062 |

The accompanying notes are an integral part of this statement.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**GOVERNMENTAL FUNDS
GENERAL AND SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000**

| | GENERAL FUND | | | | SPECIAL REVENUE FUND | | | |
|--|-----------------------------------|-------------------|--|-----------------------------------|-----------------------------------|---------------------|--|-----------------------------------|
| | 2000 | | Variance Favorable (Unfavorable) | 1999 (Memo- random Only) | 2000 | | Variance Favorable (Unfavorable) | 1999 (Memo- random Only) |
| | (Amended June, 2000) Budget | Actual | | | (Amended June, 2000) Budget | Actual | | |
| REVENUES | | | | | | | | |
| Court fees | \$ 240,860 | \$ 228,036 | \$ (12,824) | \$ 202,782 | \$ 647,399 | \$ 634,832 | \$ (12,567) | \$ 653,358 |
| Grant revenue | 48,557 | 26,322 | (22,235) | 44,241 | | | | |
| Interest income | 19,184 | 19,082 | (102) | 13,210 | 67,802 | 68,163 | 361 | 56,119 |
| Other income | 1,940 | 2,009 | 69 | 663 | 26 | 26 | | 1,179 |
| Total revenues | \$ 310,541 | \$ 275,449 | \$ (35,092) | \$ 260,896 | \$ 715,227 | \$ 703,021 | \$ (12,206) | \$ 710,656 |
| EXPENDITURES | | | | | | | | |
| Current | | | | | | | | |
| General government | | | | | | | | |
| Asset expenditures | \$ 26,787 | \$ 26,513 | \$ 274 | \$ 13,177 | \$ 12,001 | \$ 12,001 | \$ | \$ 26,119 |
| Court reporter | 4,400 | 3,574 | 826 | 4,197 | | | | |
| Insurance | 5,715 | 6,524 | (809) | 4,317 | 56,321 | 53,120 | 3,201 | 40,631 |
| Internet access | 1,716 | 1,716 | | 2,860 | 1,486 | 1,486 | | 707 |
| Miscellaneous | 335 | 396 | (61) | 706 | 8,938 | 3,008 | 5,930 | 1,597 |
| Office supplies and postage | 9,159 | 9,758 | (599) | 8,038 | 14,679 | 14,274 | 405 | 15,876 |
| Payroll taxes | 2,395 | 2,885 | (490) | 2,375 | 7,673 | 7,394 | 279 | 5,923 |
| Professional fees | 88,785 | 88,934 | (149) | 52,609 | 71,869 | 71,229 | 640 | 68,317 |
| Reference materials and dues | 2,350 | 2,428 | (78) | 3,286 | 27,050 | 30,607 | (3,557) | 24,970 |
| Rent | 10,850 | 10,913 | (63) | 9,927 | 46,259 | 44,005 | 2,254 | 54,542 |
| Repairs, maintenance and warranty | 7,319 | 6,550 | 769 | 7,800 | 9,692 | 9,888 | (196) | 12,930 |
| Retirement | 8,936 | 9,453 | (517) | 8,780 | 31,663 | 31,352 | 311 | 25,708 |
| Salaries | 72,650 | 76,725 | (4,075) | 70,417 | 328,080 | 325,650 | 2,430 | 282,016 |
| Seminars, meetings, travel and training | 7,751 | 7,818 | (67) | 10,133 | 2,929 | 3,416 | (487) | 2,781 |
| Telephone | 532 | 538 | (6) | 469 | 650 | 650 | | 573 |
| Utilities | | | | | 1,957 | 1,694 | 263 | 4,377 |
| Total expenditures | \$ 249,680 | \$ 254,725 | \$ (5,045) | \$ 199,091 | \$ 621,247 | \$ 609,774 | \$ 11,473 | \$ 567,067 |
| EXCESS OF REVENUES OVER EXPENDITURES | \$ 60,861 | \$ 20,724 | \$ (40,137) | \$ 61,805 | \$ 93,980 | \$ 93,247 | \$ (733) | \$ 143,589 |
| OTHER FINANCING SOURCES: | | | | | | | | |
| Operating transfers in | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Operating transfers out | | | | | | | | |
| Total other financing sources (uses) | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | \$ 60,861 | \$ 20,724 | \$ (40,137) | \$ 61,805 | \$ 93,980 | \$ 93,247 | \$ (733) | \$ 143,589 |
| FUND BALANCE - BEGINNING | 399,171 | 399,171 | | 337,366 | 1,297,891 | 1,297,891 | | 1,154,302 |
| FUND BALANCE - ENDING | \$ 460,032 | \$ 419,895 | \$ (40,137) | \$ 399,171 | \$ 1,391,871 | \$ 1,391,138 | \$ (733) | \$ 1,297,891 |

The accompanying notes are an integral part of this statement.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Fourth Judicial District Court, General Fund (Judicial Expense Fund), was created under the Act No. 52 of 1984, effective on the 60th day after final adjournment of the 1984 legislative session of the State of Louisiana. The effective date of funding was set on November 1, 1984.

The purpose of the fund is to provide sufficient funding to expedite efficient operation of the court. In general, the fund is established and may be used for any purpose or purposes connected with, incidental to or related to the proper administration of the court.

The Fourth Judicial District Court, Special Revenue Fund (Child Support), authority was created under the Act No. 517 of 1986, effective within one year after final adjournment of the 1986 legislative session of the State of Louisiana. In accordance with Louisiana Revised Statutes, § 46: 236.5 the Fourth Judicial District Court implemented this process beginning November 1, 1990.

The purpose of the fund is to provide an expedited process for establishment and enforcement of support obligations which are brought by the Department of Health and Human Resources. Revenues are to be expended to administer the proceedings related to the expedited process.

The Fourth Judicial District Court, Special Revenue Fund (Misdemeanor Probation), authority was created under the Louisiana Code of Criminal Procedure Article 895.1C. The Fourth Judicial District Court issued an order signed en banc February 26, 1993 implementing this process.

The purpose of the fund is to provide misdemeanor probation services by collecting monthly fines for establishment and enforcement of the probationary period. Revenues are to be expended to administer the proceedings related to the probation process.

The accounting and reporting policies of the Fourth Judicial Court, Judicial Expense Fund conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Municipal Audit and Accounting Guide, the industry audit guide, Audits of State and Local Governmental Units; Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, and/or, where applicable, Public Law 98-502, the Single Audit Act of 1996, and OMB Circular A-133.

The following is a summary of certain significant accounting policies:

FINANCIAL REPORTING ENTITY: This report includes the General Fund (Judicial Expense Fund), Special Revenue Funds (Child Support Fund and Misdemeanor Probation Fund), Agency Funds, and Account Group (General Fixed Assets), which are controlled by the Fourth Judicial District Court (Chief Judge and Judges) but determined to be a component unit of the Ouachita Parish Police Jury. The Ouachita Parish Police Jury has significant control over the Judicial Expense Fund in the area of necessary capital outlay. The Ouachita Parish Police Jury would present this component unit in a discreet presentation format if it were included in their financial statements. The funds and account group are administered by the Court Administrator.

FUND ACCOUNTING: The accounts of the Fourth Judicial District Court, Judicial Expense Fund are organized on the basis of funds and account groups, each of which is considered a separate accounting entity, if applicable. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures,

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

or expenses, as appropriate. Government resources are allocated to and accounted for individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds and account group in the financial statements are as follows:

Governmental Funds

General Fund (Judicial Expense Fund)

The General Fund is the general operating fund of the Fourth Judicial District Court. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The following are Special Revenue Funds of Fourth Judicial District Court:

Child Support Fund - The purpose of this fund is to provide an expedited process for the establishment and enforcement of support obligations which are brought by the Department of Health and Human Resources. Revenues are to be expended to administer the proceedings related to the expedited process.

Misdemeanor Probation Fund - The purpose of this fund is to administer supervised probation for misdemeanor charges. Revenues are to be expended to administer the proceedings related to the enforcement and monitoring misdemeanor probation.

Fiduciary Funds

Agency Funds

The Agency Funds are accounts with assets held by the Fourth Judicial District Court on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Child Support - Department of Health and Human Resources Fund. The purpose of this fund is to provide an expedited process for the establishment and enforcement of support obligations which are brought by the Department of Health and Human Resources. Receipts less a fee, determined by law, are remitted daily to the Department of Health and Human Resources, State of Louisiana.

Misdemeanor Probation - Indigent Defender Board Fund. The purpose of this fund is to administer supervised probation for misdemeanor charges. Receipts on behalf of the Indigent Defender Board are remitted daily to the Indigent Defender Board, Fourth District Court.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Fiduciary Funds (Cont'd)

Agency Funds

Misdemeanor Probation - Fines Fund. The purpose of this fund is to administer supervised probation for misdemeanor charges. Receipts on behalf of the Ouachita Parish Sheriff's Office are remitted daily to the Ouachita Parish Sheriff's Office. Receipts on behalf of the Morehouse Parish Sheriff's Office are remitted daily to the Morehouse Parish Sheriff's Office.

Misdemeanor Probation - Restitution Fund. The purpose of this fund is to administer supervised probation for misdemeanor charges. Receipts on behalf of third parties regarding court ordered restitution are remitted daily to various recipients designated by court record.

Misdemeanor Probation - Criminal Court Fund. The purpose of this fund is to administer supervised probation for misdemeanor charges. Receipts on behalf of the Fourth District Court Criminal Court Fund are remitted daily to the Criminal Court Fund, Fourth District Court.

Misdemeanor Probation - Drug Court Fund. The purpose of this fund is to administer supervised probation for misdemeanor charges. Receipt on behalf of the Ouachita Parish Police Jury Drug Court Fund are remitted daily to the Drug Court Fund, Ouachita Parish Police Jury.

Account Group

General Fixed Asset Account Group

The accounting and recording treatment applied to the fixed assets associated with a fund are determined by its measurement focus.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased. The Fourth Judicial District Court has elected to capitalize office furnishings and equipment, courtroom equipment and security equipment. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost.

All governmental fund type operations are accounted for on a spending of "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

BASIS OF ACCOUNTING: The Fourth Judicial District Court utilizes the modified accrual basis of accounting. Its revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except that principal and interest on general long-term debt is recognized when due. Purchase of various operating supplies are regarded as expenditures at the time purchased.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

BUDGETS AND BUDGETARY ACCOUNTING: The Fourth Judicial District Court follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Court Administrator prepares a proposed budget for the General Fund and each Special Revenue Fund and submits same to the Chief Judge, prior to the beginning of each fiscal year.
2. The Chief Judge, Fourth Judicial District Court, signs written approval of the budgets.
3. Budgetary amendments involving the transfer of funds from one program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Chief Judge.
4. All budgetary appropriations lapse at the end of each fiscal year.
5. Budgets for the General Fund (Judicial Expense Fund), and Special Revenue Funds (Child Support Fund and Misdemeanor Probation Fund), are adopted on a basis consistent with generally accepted accounting principles (GAAP).

BUDGET VARIANCE: The significant variation of actual expenses in the areas of salaries, payroll related expenses, office supplies, and insurance were primarily due to the uncertainties of budgeting. The Chief Judge and Judges were aware of the variances and approved the additional expenses.

CASH AND CASH EQUIVALENTS: Cash includes amounts in demand deposits, interest-bearing demand deposits, money market accounts, and time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

INVESTMENTS: In accordance with GASB Statement No. 31, the Court's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the credit standing of the issuer or by other factors, it is reported at fair value. The term "short-term" refers to investments, which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes.

INTERFUND RECEIVABLES/PAYABLES: Short-term interfund loans are classified as interfund receivables/payables.

PREPAID ITEMS: Advance payments for rent are expensed as the period lapses. The balance in prepaid expense represents advance rent payments due to expire during the subsequent month.

COMPENSATED ABSENCES: The Fourth Judicial District Court accrues compensated absence expense based on unused vacation available to employees as of the last day of the fiscal year. Effective January 1, 1998, unused vacation will be accumulated, therefore all of the accrued compensated absence is recognized as a current year expenditure in the governmental funds. Accumulated sick leave is non-compensable, therefore, no provision has been made for unused sick leave.

FUND EQUITY: Designated fund balances represent tentative plans for future use of financial resources.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

INTERFUND TRANSACTIONS: Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

TOTAL COLUMNS ON COMBINED STATEMENTS: Total columns on the combined statements are captioned "Total (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

COMPARATIVE DATA: Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Fourth Judicial District Court's financial position and operations. However, comparative (ie., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

USE OF ESTIMATES: The preparation of component unit financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 EXPENDITURES - ACTUAL AND BUDGET

The Judicial Expense Fund, had exceeded total actual expenses over total budgeted expenses for the year ended June 30, 2000 by \$5,045. Expenses that varied from budgeted amounts by over (5%) five percent within the government funds were as follows:

| | <u>Budgeted</u> | <u>Actual</u> | <u>Favorable (Unfavorable) Variance</u> |
|--|-----------------|---------------|---|
| | \$ | \$ | \$ |
| General Fund (Judicial Expense Fund) | | | |
| Court reporter costs | 4,400 | 3,574 | 826 |
| Insurance | 5,715 | 6,524 | (809) |
| Office supplies and postage | 9,159 | 9,758 | (599) |
| Payroll taxes | 2,395 | 2,885 | (490) |
| Repairs, maintenance and warranty | 7,319 | 6,550 | 769 |
| Retirement | 8,936 | 9,453 | (517) |
| Salaries | 72,650 | 76,725 | (4,075) |
| Special Revenue Funds | | | |
| (Child Support and Misdemeanor Probation Funds) | | | |
| Insurance | \$ 56,321 | \$ 53,120 | \$ 3,201 |
| Miscellaneous | 8,938 | 3,008 | 5,930 |
| Reference materials and dues | 27,050 | 30,607 | (3,557) |
| Seminars, meetings, travel and training | 2,929 | 3,416 | (487) |
| Utilities | 1,957 | 1,694 | 263 |

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

NOTE 2 EXPENDITURES - ACTUAL AND BUDGET (Cont'd)

The Unfavorable variances for the current period were due to the uncertainties involved with budgeting. The Chief Judge and Judges were aware of the variances and approved the additional expenses.

NOTE 3 DEPOSITS AND INVESTMENTS

A. Cash and Cash Equivalents

Included as cash and cash equivalents are bank accounts and short-term investments, especially certificates of deposit.

At June 30, 2000, the Fourth Judicial District Court had cash and cash equivalents (book balances) totaling \$1,520,865 as follows:

| | |
|----------------------------------|---------------------|
| Interest-bearing demand deposits | \$ 280,865 |
| Time deposits | <u>1,240,000</u> |
| Total | <u>\$ 1,520,865</u> |

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At June 30, 2000, the Fourth Judicial District Court had \$1,528,052 in deposits (collected bank balances). These deposits are secured from risk by \$795,000 of federal deposit insurance (Category 1) and \$733,052 of pledged securities held by the bank's agent in the name of the bank (Category 3).

In accordance with LRS 49:321, state depositing authorities shall require as security for deposit of state funds authorized bonds or other interest bearing notes; authorized promissory notes, warrants, or certificates of indebtedness unmatured or payable on demand. Fair value, excluding interest, of such securities held by the depositing authority shall be equal to 100% of the amount on deposit to the credit of the depositing authority except that portion appropriately insured. Designated depositories may be granted a period not to exceed five days from the date of any deposit to post the necessary security.

Category 1 represents deposits insured (inclusive of FDIC, SIPC, or similar federal security) or collateralized with securities held by the Court or its agent in the Court's name. Category 2 represents deposits collateralized with securities held by the pledging financial institution's trust department or agent in the Court's name. Category 3 represents deposits uncollateralized including any securities held for the entity but not in the Court's name.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the securities within 10 days of being notified by the Fourth Judicial District Court that the fiscal agent has failed to pay deposited funds upon demand.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

B. Investments

Similar to cash deposits, investments held at a financial institution can be categorized according to three levels of risk. These three levels of risk are:

- Category 1:** Investments that are insured, registered or held by the entity or by its agent in the Court's name.
- Category 2:** Investments that are uninsured and unregistered held by the counterparty's trust department or agent in the Court's name.
- Category 3:** Uninsured and unregistered investments held by the counterparty, its trust or its agent, but not in the Court's name.

The Court invests in the Louisiana Asset Management Pool (LAMP) which is administered by LAMP, Inc. These approved investments are carried at cost (See Note 1), which approximates market and may be liquidated as needed. This investment pool has not been assigned a risk category since the Court is not issued securities, but rather owns an undivided beneficial interest in the assets of the pool. The carrying value of investments owned at year end was \$297,235 (Louisiana Asset Management Pool or LAMP) which approximates market as required by GASB 31.

Louisiana Asset Management Pool (LAMP) was created as a cooperative endeavor in 1993 to assist local Louisiana governmental entities with the investment of their cash balances. LAMP is not a bank and an investment in LAMP constitutes a direct investment in the assets constituting the pool, not a deposit. Investments in LAMP are not insured by the Federal Depository Insurance Corporation or any other federal agency. Collateralization requirements are not applicable when participating in the pool.

NOTE 4 DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units consisted of the following:

| | June 30, | <u>2000</u> | <u>1999</u> |
|--|----------|-------------------------|-------------------------|
| General Fund | | | |
| Judicial Expense Fund | | | |
| Court fees-Ouachita Parish, Sheriff Department State of Louisiana | | \$ 8,030 | \$ 8,760 |
| Court fees-Ouachita Parish, Clerk of Court State of Louisiana | | 3,150 | 3,525 |
| Court fees-Morehouse Parish, Sheriff Department State of Louisiana | | 3,279 | 377 |
| Court fees-Morehouse Parish, Clerk of Court State of Louisiana | | 1,365 | 1,320 |
| Travel expense reimbursement - Justice Department, State of Louisiana | | <u>5,794</u> | |
| Totals | | <u><u>\$ 21,618</u></u> | <u><u>\$ 13,982</u></u> |

FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

NOTE 5 FIXED ASSETS

Property and equipment of all funds are stated at historical cost. Governmental fund fixed assets are recorded in the General Fixed Asset Account Group and are not depreciated.

Assets purchased under the FINS Grant Program (see Note 12) are currently being accounted for in the General Fixed Asset Account Group. However, under the provisions of the Grant contracts the assets are the property of the State of Louisiana. The State of Louisiana has instructed the Fourth Judicial District Court, Judicial Expense Fund to maintain control and ownership. The State of Louisiana, Office of Social Services retains reversioning rights in those assets. The total amount of assets purchased under this program during the years ended June 30, 2000 and 1999 were \$5,045 and \$220, respectively.

A summary of changes in general fixed assets follows:

| | Balance July 1, 1999 | Additions | Deletions | Balance June 30, 2000 |
|---------------------------|----------------------------|------------------|----------------------|-----------------------------|
| Equipment and furnishings | | | | |
| Office | \$ 327,175 | \$ 37,307 | | \$ 364,482 |
| Courtroom | 34,331 | 1,204 | | 35,535 |
| Security | 4,550 | | | 4,550 |
| | <u>\$ 366,056</u> | <u>\$ 38,511</u> | <u>\$</u> | <u>\$ 404,567</u> |
| | | | | |
| | Balance July 1, 1998 | Additions | Deletions | Balance June 30, 1999 |
| Equipment and furnishings | | | | |
| Office | \$ 390,509 | \$ 36,273 | \$ (99,607) | \$ 327,175 |
| Courtroom | 35,521 | 3,022 | (4,212) | 34,331 |
| Security | 4,550 | 0 | 0 | 4,550 |
| | <u>\$ 430,580</u> | <u>\$ 39,295</u> | <u>\$ (103,819)</u> | <u>\$ 366,056</u> |

NOTE 6 PENSION PLANS

Plan Description. Many employees of the Court are members of the Louisiana State Employees' Retirement System (LASERS), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The LASERS provides retirement benefits as well as disability and survivor benefits. Benefits are established and amended by state statute. Benefits granted by the LASERS are guaranteed by the State of Louisiana under provisions of the Louisiana Constitution of 1974. The LASERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Louisiana State Employees' Retirement, Post Office Box 44213, Baton Rouge, Louisiana 70804-4213, or by calling (225) 922-0600.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

NOTE 6 PENSION PLANS (Con't)

Funding Policy. Plan members of the Court are required by state statute to contribute 7.5 percent of their annual covered salary and the Court (employer) is required to contribute at an actuarially determined rate. The current employer rate is 12.3 and 12.4 percent of annual covered payroll as of June 30, 2000 and 1999, respectively. The contribution requirements of plan members and the Court are established and may be amended by state statute. As provided by state statute, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Court's employer contributions to the LASERS for the years ending June 30, 2000, 1999, and 1998, were \$25,054, \$17,638, and \$20,346, respectively, equal to the required contributions for each year.

Other Plan Description. The employees that are not members of LASERS are members of the Parochial Employees' Retirement System of Louisiana (System), a multiple-employer (cost-sharing), Public Employee Retirement System (PERS), controlled and administered by a separate board of trustees. This System is composed of two distinct plans, Plan A and Plan B with separate assets and benefit provisions. The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619 or by calling (225) 928-1361

Other Plan Funding Policy. To this system plan members are required to contribute 9.5 percent of their annual covered salary and this court reimburses the primary government, the Ouachita Parish Police Jury for retirement contributions at actuarially determined rates made into the System. The current employer rate is 7.6 percent of annual covered payroll. The Court reimbursed \$12,717, \$12,704, and \$10,732 to the Ouachita Parish Police Jury for contributions to the System during the years ending June 30, 2000, 1999 and 1998, respectively, as its share of contributions, equal to the required contributions for each year.

FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

NOTE 7 DUE TO OTHER GOVERNMENTAL UNITS

Accounts due to other governmental units consist of the following:

| | June 30, | |
|--|------------------|------------------|
| | 2000 | 1999 |
| General Fund | | |
| Judicial Expense Fund | | |
| Ouachita Parish Sheriff Department-State of Louisiana | \$ 14,245 | |
| Ouachita Parish Police Jury - State of Louisiana | 141 | 344 |
| Morehouse Parish Police Jury - State of Louisiana | | 218 |
| Louisiana State Employee's Retirement System | | 925 |
| State of Louisiana, Department of Revenue and Taxation | 29 | |
| Total General Fund | \$ 14,415 | \$ 1,487 |
| Special Revenue Funds | | |
| Child Support Fund | | |
| Ouachita Parish Police Jury - State of Louisiana | \$ 966 | \$ 4,978 |
| Morehouse Parish Clerk of Court - State of Louisiana | 3,219 | 3,163 |
| Ouachita Parish Clerk of Court - State of Louisiana | | 2,301 |
| Louisiana State Employee's Retirement System | 753 | 1,330 |
| Misdemeanor Probation Fund | | |
| Ouachita Parish Police Jury - State of Louisiana | 7,978 | 15,824 |
| Louisiana State Employee's Retirement System | 99 | 77 |
| Total Special Revenue Funds | \$ 13,015 | \$ 27,673 |

NOTE 8 COMPENSATED ABSENCES

At June 30, 2000, employees of the Fourth Judicial District Court have accumulated and vested \$14,600 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this amount, \$2,924 is recorded as an obligation of the General Fund and \$11,676 is recorded as an obligation of the Special Revenue Funds.

At June 30, 1999, employees of the Fourth Judicial District Court had accumulated and vested \$9,329 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this amount, \$1,124 is recorded as an obligation of the General Fund and \$8,205 is recorded as an obligation of the Special Revenue Funds.

NOTE 9 COMMITMENTS

The Fourth Judicial District Court has operating leases as follows:

Special Revenue Funds

Child Support Fund: On March 10, 1994 the Fourth Judicial District Court agreed to sublease from the Ouachita Parish Police Jury a noncancellable operating lease primarily for courtroom and office space at 604 North Third, Monroe, Louisiana. The lease may be cancellable in the event of a lack of funding. They also entered into a cancelable operating lease for parking space adjacent to this courtroom. Rental expense under these operating lease agreements was \$1,800 and \$15,600 during fiscal years ending June 30, 2000 and 1999, respectively. The lease options expired August 31, 1999.

Child Support Fund: On September 1, 1998, the Fourth Judicial District Court agreed to sublease from the Ouachita Parish Police Jury a lease that was on a month to month basis for office space. Rental expense under this operating lease agreement was \$11,500 during fiscal year ending June 30, 1999.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

NOTE 9 COMMITMENTS (Con't)

Child Support Fund: On June 25, 1999 the Fourth Judicial District Court agreed to sublease from the Ouachita Parish Police Jury a noncancellable operating lease primarily for office space with a municipal address of 247 South Grand Street, Monroe, Louisiana. The lease term commenced July 1, 1999 for twelve months with one (1) option to renew. The lease may be canceled in the event of a lack of funding. Rental expense under this operating lease agreement was \$8,550 during fiscal year ending June 30, 2000. This sublease terminated April 1, 2000.

Misdemeanor Probation Fund: On April 28, 1995, the Fourth Judicial District Court agreed to sublease from the Ouachita Parish Police Jury a noncancellable operating lease for office space. The lease term is for twelve (12) months, commencing May 1, 1997 and ending April 30, 1998. An option to renew this lease and extend same for a one (1) year period after the termination of the primary term was not exercised as of June 30, 1998. From May 1, 1998 until August 31, 1998, the lease was on a month to month basis for the same office space. On July 18, 1998 the Fourth Judicial District Court agreed to sublease from the Ouachita Parish Policy Jury a noncancellable operating lease for office space. The lease term is for twelve (12) months, commencing August 1, 1998 and ending July 31, 1999. This sublease was effectively terminated September 1, 1998. Rental expense under this operating lease agreement was \$2,300 during the fiscal year ending June 30, 1999.

Misdemeanor Probation Fund : On August 19, 1998, the Fourth Judicial District Court agreed to sublease from the Ouachita Parish Police Jury a noncancellable operating lease for office space at 102 St. John, Monroe, Louisiana. The lease term is for twelve (12) months, commencing September 1, 1998 and ending August 31, 1999. An option to renew this lease was exercised and extended same for one (1) year period with a five (5%) percent increase. The lease term was then for twelve (12) months, commencing September 1, 1999 and ending August 31, 2000. An option to renew this lease has been exercised and extended same for another one (1) year period with a five (5%) percent increase. The new lease term is for twelve (12) months, commencing September 1, 2000 and ending August 31, 2001. Rental expense under this operating lease agreement was \$21,750 and \$17,400 during the fiscal years ending June 30, 2000 and 1999, respectively.

The minimum annual commitments under noncancellable operating leases are as follows:

| Special Revenue Fund | Misdemeanor Probation Fund |
|-------------------------|----------------------------------|
| Year Ending June 30, | <u> </u> |
| 2001 | \$ 17,442 |
| 2002 | <u>3,450</u> |
| Total | <u>\$ 20,892</u> |

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

NOTE 10 CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS

A summary of changes in agency fund deposits due others follows:

| | <u>Balance at Beginning of Year</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance at End of Year</u> |
|--|---|---------------------|---------------------|---------------------------------------|
| Agency Funds: | | | | |
| Child Support Fund | | | | |
| Department of Health and Human Resources, Monroe, Louisiana | \$ 0 | \$ 7,087,559 | \$ 7,087,559 | \$ 0 |
| Misdemeanor Probation Fund | | | | |
| Ouachita Parish Sheriff's Department, Monroe, Louisiana | 0 | 5,295 | 5,295 | 0 |
| Morehouse Parish Sheriff's Department, Bastrop, Louisiana | 0 | 1,569 | 1,569 | 0 |
| Indigent Defender Board, Monroe, Louisiana | 30 | 6,431 | 6,461 | 0 |
| Restitution Recipients, Fourth District, State of Louisiana | 2,878 | 41,686 | 44,522 | 42 |
| Drug Court Fund, Ouachita Parish Police Jury, Monroe, Louisiana | 30 | 3,659 | 3,689 | 0 |
| | <u>\$ 2,938</u> | <u>\$ 7,146,199</u> | <u>\$ 7,149,095</u> | <u>\$ 42</u> |

NOTE 11 JOINT VENTURES

The Child Support Fund has entered into agreements with the Ouachita Parish Police Jury, Ouachita Clerk of Court, and the Morehouse Clerk of Court for reimbursement of salaries, payroll taxes, group insurance, retirement and workman's compensation related to employees. The Misdemeanor Probation Fund has also entered into agreements with the Ouachita Parish Police Jury for reimbursement of salaries, payroll taxes, group insurance, retirement and workman's compensation related to employees. The Fourth Judicial District Court, Child Support Fund, and Misdemeanor Probation Fund have also entered into agreements with the Ouachita Parish Police Jury to reimburse them for rents (see Note 9 - Commitments). The Ouachita Parish Police Jury also bills the Child Support Fund one dollar per page filed by that office to reimburse it for costs directly related to the Child Support enforcement program included in these financial statements as a special revenue fund. The Ouachita Parish Police Jury and Morehouse Parish Police Jury are reimbursed one dollar per page per case filed by those offices for costs directly related to the indigent cases of the Judicial Expense Fund included in these financial statements as a general fund expense. As the Fourth Judicial District Court, Child Support Fund, and Misdemeanor Probation Fund reimburses the other governmental units, the appropriate expense accounts are debited and reflected in the financial statements.

NOTE 12 GRANT PROGRAM

The Fourth Judicial District Court, Judicial Expense Fund, has entered into a contract with the Office of Community Services, State of Louisiana under the "Families In Need of Services Program" (FINS) certified by Chief Judge Charles E. Joiner April 8, 1999. The contract was approved and funded for the period beginning January 1, 1999 until December 31, 1999 for \$44,241. The Court agreed to furnish the administration and implementation of Families In Need of Services, Title VII of the Louisiana Children's Code, within the Fourth Judicial District, State of Louisiana.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

NOTE 12 GRANT PROGRAM (Con't)

The Fourth Judicial District Court, Judicial Expense Fund, has entered into another contract with the *Louisiana Supreme Court, State of Louisiana under the "Families In Need of Services Program" (FINS)*. The contract was approved for the period beginning January 1, 2000 until December 31, 2000 and funded monthly from January 1, 2000 until June 30, 2000 for \$26,322.

The total expenditures of the Fourth Judicial District Court, Judicial Expense Fund related to these programs was \$72,940 and \$35,008 for the fiscal years ended June 30, 2000 and 1999, respectively.

NOTE 13 RISK MANAGEMENT

The Fourth Judicial District Court, Judicial Expense Fund is exposed to various risks of loss related to *torts; theft of, damage to, and destruction of assets; errors and omissions and natural disasters* for which the Fourth Judicial District Court, Judicial Expense Fund carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

NOTE 14 SUBSEQUENT EVENT

After the end of the fiscal year, the *Fourth Judicial District Court, Judicial Expense Fund* began to administer the Drug Court Fund. Funds were transferred from the Ouachita Parish Policy Jury into the Court's administration process to facilitate another special revenue fund that will be included in subsequent component unit financial statements.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 2000**

**COMPONENT UNIT FINANCIAL STATEMENTS OF
INDIVIDUAL FUND AND ACCOUNT GROUPS**

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 2000**

**GENERAL FUND
(JUDICIAL EXPENSE FUND)**

To account for resources traditionally associated with government which are not required to be accounted for in another fund.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA
GENERAL FUND**

**SUPPLEMENTAL INFORMATION SCHEDULES
COMPARATIVE BALANCE SHEETS
June 30, 2000 and 1999**

ASSETS

| | <u>2000</u> | <u>1999 (Memo randum Only)</u> |
|-----------------------------------|-------------------|--|
| Cash-in-bank | \$ 424,122 | \$ 398,186 |
| Due from other governmental units | <u>21,618</u> | <u>13,982</u> |
| Total assets | <u>\$ 445,740</u> | <u>\$ 412,168</u> |

LIABILITIES AND FUND EQUITY

LIABILITIES:

| | | |
|--|----------|------------|
| Accrued and other liabilities | \$ 8,506 | \$ 9,665 |
| Due to State of Louisiana Group Benefits Plan (insurance withheld) | | 212 |
| Due to other governmental units (payroll taxes and overpaid court fees) | 14,415 | 1,487 |
| Compensated absences payable | 2,924 | 1,124 |
| Due to Misdemeanor Probation Fund | | <u>509</u> |

| | | |
|-------------------|------------------|------------------|
| Total liabilities | <u>\$ 25,845</u> | <u>\$ 12,997</u> |
|-------------------|------------------|------------------|

FUND BALANCE - UNRESERVED:

| | | |
|--------------|---------------|---------------|
| Undesignated | \$ 409,286 | \$ 344,521 |
| Designated | <u>10,609</u> | <u>54,650</u> |

| | | |
|-------------------|-------------------|-------------------|
| Total fund equity | <u>\$ 419,895</u> | <u>\$ 399,171</u> |
|-------------------|-------------------|-------------------|

| | | |
|-----------------------------------|-------------------|-------------------|
| Total liabilities and fund equity | <u>\$ 445,740</u> | <u>\$ 412,168</u> |
|-----------------------------------|-------------------|-------------------|

The accompanying notes are an integral part of this statement.

**FOURTH JUDICIAL DISTRICT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
GENERAL FUND TYPE (JUDICIAL EXPENSE FUND) - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2000
With Comparable Actual Amounts For Year Ended June 30, 1999**

| | 2000 | | | 1999 |
|--|-----------------------------------|-------------------|--|---------------------------|
| | (Amended June, 2000) Budget | Actual | Variance - Favorable (Unfavorable) | (Memo- random Only) |
| REVENUE | | | | |
| Court fees - Ouachita Parish | \$ 195,445 | \$ 180,381 | \$ (15,064) | \$ 165,885 |
| - Morehouse Parish | 45,415 | 47,655 | 2,240 | 36,897 |
| Grant revenue | 48,557 | 26,322 | (22,235) | 44,241 |
| Interest income | 19,184 | 19,082 | (102) | 13,210 |
| Other income | 1,940 | 2,009 | 69 | 663 |
| Total revenues | \$ 310,541 | \$ 275,449 | \$ (35,092) | \$ 260,896 |
| EXPENDITURES | | | | |
| Current | | | | |
| General government | | | | |
| Assets expenditures | \$ 26,787 | \$ 26,513 | \$ 274 | \$ 13,177 |
| Court reporter costs | 4,400 | 3,574 | 826 | 4,197 |
| Insurance expense | 5,715 | 6,524 | (809) | 4,317 |
| Internet access | 1,716 | 1,716 | | 2,860 |
| Miscellaneous | 335 | 396 | (61) | 706 |
| Office supplies and postage | 9,159 | 9,758 | (599) | 8,038 |
| Payroll taxes | 2,395 | 2,885 | (490) | 2,375 |
| Professional fees | 88,785 | 88,934 | (149) | 52,609 |
| Reference materials and dues | 2,350 | 2,428 | (78) | 3,286 |
| Rent - equipment & parking | 10,850 | 10,913 | (63) | 9,927 |
| Repair, maintenance, and warranty | 7,319 | 6,550 | 769 | 7,800 |
| Retirement expense | 8,936 | 9,453 | (517) | 8,780 |
| Salaries | 72,650 | 76,725 | (4,075) | 70,417 |
| Seminars, meetings, travel and training | 7,751 | 7,818 | (67) | 10,133 |
| Telephone and utility expense | 532 | 538 | (6) | 469 |
| Total expenditures | \$ 249,680 | \$ 254,725 | \$ (5,045) | \$ 199,091 |
| EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES | \$ 60,861 | \$ 20,724 | \$ (40,137) | \$ 61,805 |
| OTHER FINANCING SOURCES | | | | |
| Operating transfers in | \$ | \$ | \$ | \$ |
| Operating transfers out | | | | |
| Total other financing sources (uses) | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | \$ 60,861 | \$ 20,724 | \$ (40,137) | \$ 61,805 |
| FUND BALANCE - BEGINNING | 399,171 | 399,171 | | 337,366 |
| FUND BALANCE - ENDING | \$ 460,032 | \$ 419,895 | \$ (40,137) | \$ 399,171 |

The accompanying notes are an integral part of this statement.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
As of And For the Year Ended June 30, 2000**

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

FOURTH JUDICIAL DISTRICT COURT
 JUDICIAL EXPENSE FUND
 MONROE, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULE
 SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEETS

June 30, 2000

With Comparable Year Actual Amounts for June 30, 1999

| | 2000 | | | 1999 |
|--|----------------------------|---------------------------------------|----------------------------|------------------------------------|
| | Child Support Fund | Misde- meanor Probation Fund | Total | Total (Memo- random Only) |
| ASSETS | | | | |
| Assets: | | | | |
| Cash and cash equivalents | \$ 905,058 | \$ 191,643 | \$ 1,096,701 | \$ 1,343,214 |
| Investments-LAMP | 196,477 | 100,758 | 297,235 | |
| Accounts Receivables - Fees | | | | 3,454 |
| Prepaid expenses and deposits | 768 | | 768 | 738 |
| Due from State of Louisiana | 33,591 | | 33,591 | |
| Due from Judicial Expense Fund | | | | 509 |
| TOTAL ASSETS | <u>\$ 1,135,894</u> | <u>\$ 292,401</u> | <u>\$ 1,428,295</u> | <u>\$ 1,347,915</u> |
| LIABILITIES AND FUND EQUITY | | | | |
| Liabilities: | | | | |
| Accounts and other payables | \$ 8,032 | \$ 4,434 | \$ 12,466 | \$ 14,146 |
| Due to other governmental units | 4,938 | 8,077 | 13,015 | 27,673 |
| Compensated absences | 4,896 | 6,780 | 11,676 | 8,205 |
| Total liabilities | <u>\$ 17,866</u> | <u>\$ 19,291</u> | <u>\$ 37,157</u> | <u>\$ 50,024</u> |
| Fund Equity: | | | | |
| Fund balances | | | | |
| Unreserved | | | | |
| Undesignated | \$ 1,118,028 | \$ 224,104 | \$ 1,342,132 | \$ 1,296,176 |
| Designated | | 49,006 | 49,006 | 1,715 |
| Total fund equity | <u>\$ 1,118,028</u> | <u>\$ 273,110</u> | <u>\$ 1,391,138</u> | <u>\$ 1,297,891</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$ 1,135,894</u> | <u>\$ 292,401</u> | <u>\$ 1,428,295</u> | <u>\$ 1,347,915</u> |

The accompanying notes are an integral part of this statement.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For The Year Ended June 30, 2000
With Comparable Year Actual Amounts
For The Year Ended June 30, 1999**

| | 2000 | | | 1999 |
|--|---------------------|----------------------------|---------------------|-------------------------|
| | Child Support Fund | Misdemeanor Probation Fund | Total | Total (Memorandum Only) |
| REVENUES | | | | |
| Court fees | \$ 425,029 | \$ 209,803 | \$ 634,832 | \$ 653,358 |
| Interest income | 51,863 | 16,300 | 68,163 | 56,119 |
| Other income | 26 | | 26 | 1,179 |
| Total revenues | \$ 476,918 | \$ 226,103 | \$ 703,021 | \$ 710,656 |
| EXPENDITURES | | | | |
| Current | | | | |
| General government | | | | |
| Asset expenditures | \$ 11,693 | \$ 308 | \$ 12,001 | \$ 26,119 |
| Insurance | 19,707 | 33,413 | 53,120 | 40,631 |
| Internet access | 1,486 | | 1,486 | 707 |
| Miscellaneous | 2,331 | 677 | 3,008 | 1,597 |
| Office supplies and postage | 7,970 | 6,304 | 14,274 | 15,876 |
| Payroll taxes | 4,759 | 2,635 | 7,394 | 5,923 |
| Professional fees | 46,685 | 24,544 | 71,229 | 68,317 |
| Reference materials and dues | 15,721 | 14,886 | 30,607 | 24,970 |
| Rent | 19,885 | 24,120 | 44,005 | 54,542 |
| Repairs, maintenance, and warranty | 8,036 | 1,852 | 9,888 | 12,930 |
| Retirement | 18,002 | 13,350 | 31,352 | 25,708 |
| Salaries | 159,770 | 165,880 | 325,650 | 282,016 |
| Seminars, meetings, travel and training | 877 | 2,539 | 3,416 | 2,781 |
| Telephone | 650 | | 650 | 573 |
| Utilities | 1,694 | | 1,694 | 4,377 |
| Total expenditures | \$ 319,266 | \$ 290,508 | \$ 609,774 | \$ 567,067 |
| EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES | \$ 157,652 | \$ (64,405) | \$ 93,247 | \$ 143,589 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | \$ | \$ | \$ | \$ |
| Operating transfers out | | | | |
| Total other financing sources (uses) | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | \$ 157,652 | \$ (64,405) | \$ 93,247 | \$ 143,589 |
| FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR | 960,376 | 337,515 | 1,297,891 | 1,154,302 |
| FUND BALANCES (DEFICIT) AT END OF YEAR | \$ 1,118,028 | \$ 273,110 | \$ 1,391,138 | \$ 1,297,891 |

The accompanying notes are an integral part of this statement.

FOURTH JUDICIAL DISTRICT COURT
 JUDICIAL EXPENSE FUND
 SPECIAL REVENUE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET (GAAP BASIS) AND ACTUAL - BY FUND
 YEAR ENDED JUNE 30, 2000
 WITH COMPARABLE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

| | CHILD SUPPORT FUND | | | MISDEMEANOR PROBATION FUND | | | TOTAL SPECIAL REVENUE FUNDS | | |
|--|--------------------------------|---------------------|----------------------------------|--------------------------------|--------------------|----------------------------------|-----------------------------|---------------------|----------------------------------|
| | (Amended June 15, 2000) Budget | 2000 Actual | Variance Favorable (Unfavorable) | (Amended June 15, 2000) Budget | 2000 Actual | Variance Favorable (Unfavorable) | 2000 Budget | 2000 Actual | Variance Favorable (Unfavorable) |
| REVENUES | | | | | | | | | |
| Court fees | \$ 432,272 | \$ 425,029 | \$ (7,243) | \$ 215,127 | \$ 209,803 | \$ (5,324) | \$ 647,399 | \$ 634,832 | \$ (12,567) |
| Interest income | 51,537 | 51,863 | 326 | 16,265 | 16,300 | 35 | 67,802 | 68,163 | 361 |
| Other income | 26 | 26 | | 41 | | | 26 | 26 | |
| Total revenues | \$ 483,835 | \$ 476,918 | \$ (6,917) | \$ 231,392 | \$ 226,103 | \$ (5,289) | \$ 715,227 | \$ 703,021 | \$ (12,206) |
| | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| Current | | | | | | | | | |
| General government | | | | | | | | | |
| Asset expenditures | \$ 11,693 | \$ 11,693 | \$ | \$ 308 | \$ 308 | \$ | \$ 12,001 | \$ 12,001 | \$ |
| Insurance | 20,835 | 19,707 | 1,128 | 35,486 | 33,413 | 2,073 | 56,321 | 53,120 | 3,201 |
| Internet access | 1,486 | 1,486 | | 1,866 | 677 | 1,189 | 1,486 | 1,486 | |
| Miscellaneous | 7,072 | 2,331 | 4,741 | 6,400 | 6,304 | 96 | 8,938 | 3,008 | 5,930 |
| Office supplies | 8,279 | 7,970 | 309 | 2,641 | 2,635 | 6 | 14,679 | 14,274 | 405 |
| Payroll taxes | 5,032 | 4,759 | 273 | 25,130 | 24,544 | 586 | 7,673 | 7,394 | 279 |
| Professional fees | 46,739 | 46,685 | 54 | 13,250 | 14,886 | (1,636) | 71,869 | 71,229 | 640 |
| Reference materials and dues | 13,800 | 15,721 | (1,921) | 24,120 | 24,120 | | 27,050 | 30,607 | (3,557) |
| Rent | 22,139 | 19,885 | 2,254 | 1,852 | 1,852 | | 46,259 | 44,005 | 2,254 |
| Repairs, maintenance and warranty | 7,840 | 8,036 | (196) | 1,852 | 1,852 | | 9,692 | 9,888 | (196) |
| Retirement | 18,192 | 18,002 | 190 | 13,471 | 13,350 | 121 | 31,663 | 31,352 | 311 |
| Salaries | 161,979 | 159,770 | 2,209 | 166,101 | 165,880 | 221 | 328,080 | 325,650 | 2,430 |
| Seminars, meetings, travel and training | 935 | 877 | 58 | 1,994 | 2,539 | (545) | 2,929 | 3,416 | (487) |
| Telephone | 650 | 650 | | | | | 650 | 650 | |
| Utilities | 1,957 | 1,694 | 263 | | | | 1,957 | 1,694 | 263 |
| Total expenditures | \$ 328,628 | \$ 319,266 | \$ 9,362 | \$ 292,619 | \$ 290,508 | \$ 2,111 | \$ 621,247 | \$ 609,774 | \$ 11,473 |
| EXCESS OF REVENUES OVER EXPENDITURES | \$ 155,207 | \$ 157,652 | \$ 2,445 | \$ (61,227) | \$ (64,405) | \$ (3,178) | \$ 93,980 | \$ 93,247 | \$ (733) |
| OTHER FINANCING SOURCES | | | | | | | | | |
| Operating transfers in | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Operating transfers out | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Totals | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| | | | | | | | | | |
| EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | \$ 155,207 | \$ 157,652 | \$ 2,445 | \$ (61,227) | \$ (64,405) | \$ (3,178) | \$ 93,980 | \$ 93,247 | \$ (733) |
| FUND BALANCE - BEGINNING | 960,376 | 960,376 | | 337,515 | 337,515 | | 1,297,891 | 1,297,891 | |
| FUND BALANCE - ENDING | \$ 1,115,583 | \$ 1,118,028 | \$ 2,445 | \$ 276,288 | \$ 273,110 | \$ (3,178) | \$ 1,391,871 | \$ 1,391,138 | \$ (733) |

The accompanying notes are an integral part of this statement.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 2000**

**FIDUCIARY FUNDS
(AGENCY FUNDS)**

To account for assets held by the Fourth Judicial District Court, Judicial Expense Fund on behalf of others as their agent.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA
AGENCY FUNDS**

**SUPPLEMENTAL INFORMATION SCHEDULES
COMBINING BALANCE SHEET
JUNE 30, 2000**

| | Department of Health and and Human Resources Fund | Misdemeanor Probation Fine Fund | Indigent Defender Board Fund | Misdemeanor Probation Restitution Fund | Criminal Court Fund | Misdemeanor Probation Drug Court Fund | Total |
|--|---|--|---------------------------------------|---|---------------------------|--|-----------|
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 0 | \$ 0 | \$ 0 | \$ 42 | \$ 0 | \$ 0 | 42 |
| Total Assets | \$ 0 | \$ 0 | \$ 0 | \$ 42 | \$ 0 | \$ 0 | 42 |
| LIABILITIES AND FUND EQUITY | | | | | | | |
| Liabilities: | | | | | | | |
| Deposits due others | \$ 0 | \$ 0 | \$ 0 | \$ 42 | \$ 0 | \$ 0 | 42 |
| Total Liabilities | \$ 0 | \$ 0 | \$ 0 | \$ 42 | \$ 0 | \$ 0 | 42 |
| Fund Equity - fund balances: | | | | | | | |
| Unreserved - undesignated | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| Total Fund Equity | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| Total Liabilities and Fund Equity | \$ 0 | \$ 0 | \$ 0 | \$ 42 | \$ 0 | \$ 0 | 42 |

The accompanying notes are an integral part of this statement.

FOURTH JUDICIAL DISTRICT COURT
 JUDICIAL EXPENSE FUND
 MONROE, LOUISIANA
 AGENCY FUNDS

SUPPLEMENTAL INFORMATION SCHEDULES
SCHEDULE OF CHANGES IN DEPOSITS DUE OTHERS

For The Year Ended June 30, 2000

With Comparable Actual Amounts For Year Ended June 30, 1999

| | Department Of Health And Human Resources Fund | Misdemeanor Probation Fines Fund | Indigent Defender Board Fund | Misdemeanor Probation Restitution Fund | Criminal Court Fund | Misdemeanor Probation Drug Court Fund | Total | 1999 Total (Memo- randum Only) |
|---|---|---|---------------------------------------|---|---------------------------|--|--------------|--|
| DEPOSIT BALANCES AT BEGINNING OF YEAR | \$ 0 | \$ 0 | \$ 30 | \$ 2,878 | \$ 0 | \$ 30 | \$ 2,938 | \$ 1,048 |
| ADDITIONS | | | | | | | | |
| Child support payments collected for Department of Health and Human Resources | \$ 7,087,559 | \$ 6,864 | | | | | \$ 7,087,559 | \$ 8,162,778 |
| Fines collected for Fourth District Indigent Defender Board fees | | | 6,431 | | | | 6,431 | 11,584 |
| Restitution payments collected for court ordered distribution | | | | 41,686 | | | 41,686 | 42,107 |
| Fines collected for Criminal Court Fund | | | | | | 3,659 | 3,659 | 125 |
| Drug screening fees collected for Drug Court | | | | | | | | 905 |
| Total additions | \$ 7,087,559 | \$ 6,864 | \$ 6,431 | \$ 41,686 | \$ 0 | \$ 3,659 | \$ 7,146,199 | \$ 8,221,617 |
| Total | \$ 7,087,559 | \$ 6,864 | \$ 6,461 | \$ 44,564 | \$ 0 | \$ 3,689 | \$ 7,149,137 | \$ 8,222,665 |
| REDUCTIONS | | | | | | | | |
| Disbursements to Department of Health and Human Resources | \$ 7,087,559 | \$ 5,295 | | | | | \$ 7,087,559 | \$ 8,162,778 |
| Disbursements to Ouachita Parish Sheriff's Office | | 1,569 | | | | | 1,569 | 1,109 |
| Disbursements to Morehouse Parish Sheriff's Office | | | 6,461 | | | | 6,461 | 11,594 |
| Disbursements to Indigent Defender Board | | | | 44,522 | | | 44,522 | 40,207 |
| Disbursements of Restitution to Court Ordered Recipients | | | | | | 3,689 | 3,689 | 125 |
| Disbursements to Criminal Court Fund | | | | | | | | 875 |
| Disbursements to Drug Court Fund | | | | | | | | |
| Total reductions | \$ 7,087,559 | \$ 6,864 | \$ 6,461 | \$ 44,522 | \$ 0 | \$ 3,689 | \$ 7,149,095 | \$ 8,219,727 |
| DEPOSIT BALANCES AT END OF YEAR | \$ 0 | \$ 0 | \$ 0 | \$ 42 | \$ 0 | \$ 0 | \$ 42 | \$ 2,938 |

The accompanying notes are an integral part of this statement.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
As of And For The Year Ended June 30, 2000**

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operation.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
COMPARATIVE STATEMENTS OF GENERAL FIXED ASSETS
Years Ended June 30, 2000 and 1999**

| | 2000 | | 1999 (Memo- randum Only) |
|---|-------------------|-----------|---|
| GENERAL FIXED ASSETS - at cost | | | |
| Office assets | | | |
| - answering machines | \$ 7,438 | \$ | 7,438 |
| - carpet, curtains and blinds | 622 | | 622 |
| - computers and software | 215,309 | | 183,734 |
| - copiers and shredders | 7,917 | | 7,917 |
| - dictation machines | 3,390 | | 3,390 |
| - electric heaters and other | 2,954 | | 2,954 |
| - furniture | 72,724 | | 69,964 |
| - telephone facsimile machines | 18,584 | | 15,612 |
| - telephones | 35,446 | | 35,446 |
| - typewriters | 98 | | 98 |
| | \$ 364,482 | \$ | 327,175 |
| Courtroom assets | | | |
| - computers | \$ 2,476 | \$ | 2,476 |
| - juror tapes | 1,490 | | 1,490 |
| - mobile carts, chairs, and carpet | 5,288 | | 5,288 |
| - televisions, VCRs, recording equipment, and amplifiers | 26,281 | | 25,077 |
| | \$ 35,535 | \$ | 34,331 |
| Security equipment | \$ 4,550 | \$ | 4,550 |
| Total security equipment | \$ 4,550 | \$ | 4,550 |
| Total general fixed assets | \$ 404,567 | \$ | 366,056 |
| INVESTMENT IN GENERAL FIXED ASSETS | | | |
| Property acquired from - general fund | \$ 272,568 | \$ | 246,057 |
| Property acquired from - special revenue funds | 131,999 | | 119,999 |
| Total investment in general fixed assets | \$ 404,567 | \$ | 366,056 |

The accompanying notes are an integral part of this statement.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
Year Ended June 30, 2000**

| | Office Assets | Courtroom Assets | Security Assets | Total |
|---|--------------------------|-----------------------------|----------------------------|-------------------|
| General Fixed Assets - Beginning of Year | \$ 327,175 | \$ 34,331 | \$ 4,550 | \$ 366,056 |
| Additions: | | | | |
| General fund | \$ 25,306 | \$ 1,204 | \$ | \$ 26,510 |
| Special revenue funds | 12,001 | | | 12,001 |
| Total additions | \$ 37,307 | \$ 1,204 | \$ | \$ 38,511 |
| Total Balances and Additions | \$ 364,482 | \$ 35,535 | \$ 4,550 | \$ 404,567 |
| Deductions: | | | | |
| General fund | \$ | \$ | \$ | \$ |
| Special revenue funds | | | | |
| Total deductions | \$ | \$ | \$ | \$ |
| General Fixed Assets - End of Year | \$ 364,482 | \$ 35,535 | \$ 4,550 | \$ 404,567 |

The accompanying notes are an integral part of this statement.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
SCHEDULE OF JUDGES
For The Year Ended June 30, 2000**

Judge D. Milton Moore, III

Judge Michael S. Ingram

Judge Jimmy Dimos

Judge Charles E. Joiner

Chief Judge Benjamin Jones

Judge Carl Van Sharp

Judge Larry Lolley

Judge Alvin Sharp

Judge Marcus Clark

**MINCHEW, ROBINSON, GARDNER, LANGSTON and BRYAN
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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

**To Honorable Benjamin Jones, Chief Judge
Fourth Judicial District Court
Judicial Expense Fund
Monroe, Louisiana**

We have audited the component unit financial statements of the Fourth Judicial District Court, as of and for the year ended June 30, 2000, and have issued our report thereon dated October 11, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Fourth Judicial District Court, Judicial Expense Fund component unit financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Fourth Judicial District, Judicial Expense Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the Fourth Judicial District Court, Judicial Expense Fund's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The absence of appropriate segregation of duties consistent with control objectives in the area of cash receipts and purchases represent a reportable condition in the design of the internal control structure.

**To Honorable Benjamin Jones, Chief Judge
Fourth Judicial District Court
Judicial Expense Fund
Page 2**

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider the absence of appropriate segregation of duties consistent with control objectives in the area of cash receipts and purchases represent a material weakness. Consequently, the possibility exists that unintentional errors or irregularities could exist and not be promptly detected.

The court administrator has indicated that due to the size of the operations and limited number of permanent employees, corrections are not practical at this time.

This report is intended solely for the information and use of the audit committee, management, others within the organization, Louisiana Legislative Auditor's office, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

MINCHEW, ROBINSON, GARDNER, LANGSTON AND BRYAN, CPAs

Minchew, Robinson, Gardner, Langston & Bryan, CPAs

Monroe, Louisiana
October 11, 2000

STATE OF LOUISIANA

Fourth Judicial District Court

PARISHES OF MOREHOUSE AND OUACHITA

300 ST. JOHN - SUITE 307

Monroe, Louisiana 71201



SCOTT KADAR
COURT ADMINISTRATOR

TELEPHONE (318) 361-2252
FAX (318) 361-2265

October 11, 2000

MANAGEMENT'S CORRECTIVE ACTION OF PRIOR YEAR'S FINDINGS

To Whom It May Concern:

During the annual audits of the Fourth Judicial District Court, Judicial Expense Fund for the years ended June 30, 1999, the auditors reported an instance of noncompliance with the Louisiana Revised Statute 39:1225 (in uncollateralized deposits) as of July 1, 1998.

The court has a number of financial institutions that have had adequate collateral pledged on its bank balances at all times. The financial institution that did not have adequate collateral monitored the Court's balances with the assumption that the Court had two (2) FDIC insurance accounts with \$100,000 in insurance (Checking and Time deposits). However, the Court has an interest bearing checking account and therefore only qualifies for one (1) \$100,000 of FDIC insurance. This violation would have been avoided had the financial institution correctly judged the amount of FDIC insurance coverage on the accounts and subsequently pledged adequate security.

This situation of noncompliance has been resolved. Management is currently analyzing bank balances and collateral pledged on a monthly basis. The financial institution that was in noncompliance is no longer being utilized to the extent that it was earlier. Deposits have been transferred to other financial institutions that employs adequately trained personnel in the area of pledged collateral. The Court Administrator is monitoring all bank balances and pledged amounts.

During the annual audits of the Fourth Judicial District Court, Judicial Expense Fund for the years then ended June 30, 1999 and 2000, the auditors reported a lack of internal control in the areas of cash and purchases.

The Court has adopted adequate control procedures in the area of cash when all employees' positions are filled. During year ended June 30, 1999 and 2000, employees were absent due to conditions beyond the control of the Court or the employees. Therefore, remaining employees filled in for the absent employees and the controls were no longer effective for extended periods of time.

This situation of internal control has been partially resolved but does have the above explanation.

The Court has not adopted a purchase order system or an adequate system of internal control in the area of purchases due to a limited number of personnel.

This situation of internal control has not been resolved at this time.

A handwritten signature in cursive script, appearing to read "Scott F. Kadar".

Scott F. Kadar
Court Administrator